



ATTENTION

Probate cases on this calendar are currently under review by the probate examiners. Review of some probate cases may not be completed and therefore have not been posted.

If your probate case has not been posted please check back again later.

Thank you for your patience.

Atty Armas, J. Todd (for Gregory Taylor – Executor – Petitioner)
[Fifth] Amended Waiver of Accounting and Petition for Final Distribution and for Allowance of Compensation

DOD: 3-31-12		GREGORY TAYLOR , Executor with Full IAEA without bond, is Petitioner.	NEEDS/PROBLEMS/COMMENTS: <i>Minute Order 2-18-15: Any additional proof to support the position that there is no trust or trust property may be filed. Mr. Armas requests 60 days.</i> As of 4-9-15, nothing further has been filed. <u>SEE ADDITIONAL PAGES</u>
		Accounting is waived.	
Cont. from 021815		[Second] Amended I&A filed 1-15-15: \$278,817.29 (cash)	
<input type="checkbox"/>	Aff.Sub.Wit.		
<input checked="" type="checkbox"/>	Verified		
<input checked="" type="checkbox"/>	Inventory		
<input checked="" type="checkbox"/>	PTC		
<input checked="" type="checkbox"/>	Not.Cred.		
<input checked="" type="checkbox"/>	Notice of Hrg		
<input checked="" type="checkbox"/>	Aff.Mail		
<input type="checkbox"/>	Aff.Pub.		
<input type="checkbox"/>	Sp.Ntc.		
<input type="checkbox"/>	Pers.Serv.		
<input type="checkbox"/>	Conf. Screen		
<input checked="" type="checkbox"/>	Letters	11-9-12	
<input type="checkbox"/>	Duties/Supp		
<input type="checkbox"/>	Objections		
<input type="checkbox"/>	Video Receipt		
<input type="checkbox"/>	CI Report		
<input checked="" type="checkbox"/>	9202		
<input checked="" type="checkbox"/>	Order		
<input type="checkbox"/>	Aff. Posting		
<input type="checkbox"/>	Status Rpt		
<input type="checkbox"/>	UCCJEA		
<input type="checkbox"/>	Citation		
<input checked="" type="checkbox"/>	FTB Notice		
<p>Petitioner states he is the sole heir of the Mason family upon the death of the Administrator Joseph Mason and has waived accounting and statutory fees.</p> <p>See also Declaration of Attorney Armas filed 10-15-14 and Declaration of Gregory Taylor filed 1-15-15.</p> <p>Petitioner states the decedent and her spouse (now deceased) signed a trust that Mr. Armas had prepared for them. The trust provides for a distribution identical to the distribution set forth in the decedent's will. Although the trust was prepared and signed, no assets were transferred to the trust. Therefore, there are no trust assets. The distribution in this matter should therefore be pursuant to Article Fifth of the decedent's will.</p> <p>Petitioner requests distribution as follows: Christopher Taylor: \$10,000.00 Jeffrey Taylor: \$5,000.00 Nicole Taylor: \$5,000.00 Gregory Taylor, Sr.: \$250,240.94</p>			<p>Reviewed by: skc</p> <p>Reviewed on: 4-9-15</p> <p>Updates:</p> <p>Recommendation:</p> <p>File 4 – Mason</p>

Page 2 - NEEDS/PROBLEMS/COMMENTS:

1. **The Court may require further clarification regarding what, exactly, the cash sum indicated on the Second Amended Inventory and Appraisal represents.**

Background: The first I&A filed 11-2-12 included \$204,522.95 in six separate investment accounts, plus real property valued at \$300,000.00. The I&A did not state whether the assets were the separate property or community property assets of the decedent; however, it was later noted that the same real property was also inventoried as an asset of the Estate of Joseph Mason in 14CEPR00064, along with one of the accounts listed.

An amended I&A filed 10-15-14 indicated cash of \$277,794.06, which also happened to be the amount of property on hand, with a footnote as follows: *"The above sum represents separate property of Juanita Mason. There is an additional \$277,794.06 that is assigned to the Estate of Joseph Mason as his community property interest and not subject to distribution by this estate."* (It is unclear to the Examiner what that statement means, but it appears to indicate that there was community property between the couple, but unclear what assets were in that category.)

This second amended I&A filed 1-15-15 indicates cash of \$278,817.29, with a footnote as follows: *"The above sum represents separate property of Juanita Mason."*

As noted on previous Examiner Notes, this simple cash sum does not appear to be an accurate representation of this decedent's assets as of the date of death. Petitioner explains in his declaration that all accounts were consolidated into one account, and some things like property taxes were paid from the account. However, even with that information, the I&A should still reflect the date of death assets and total, which was originally listed as six separate accounts totaling \$204,522.95, and the property on hand (POH) would be the consolidated lump sum at present.

Note: The attorney's statutory compensation should be based on the I&A date of death value, and if gains are used in calculation, detailed schedules of such gains must be included pursuant to Cal. Rule of Court 7.705(b). Here, the attorney is requesting compensation based on the new value, which is the POH, but no schedules are provided, and it is unclear if this sum originated as the six accounts noted on the original I&A.

Additional note: In addition to the house, which has since been removed from this estate, it was also noted that one of the original accounts listed (Golden 1) was also listed as an asset of the decedent's husband's estate. Need clarification: Does the amended value include that amount?

SEE ADDITIONAL PAGES

Page 3 - NEEDS/PROBLEMS/COMMENTS (Continued):

2. As previously noted, the decedent's will distributes her estate to the Mason Family Trust of 2004. Petitioner states that the trust was never funded; therefore, distribution should be made directly to heirs pursuant to Article Fifth of the decedent's will. Examiner Notes previously noted that the trust did appear to have been funded by the execution of Schedule A Transfer of Assets; therefore, distribution should be made to the Trust pursuant to Article Third of the Will, and a declaration pursuant to Local Rule 7.12.5 is needed.

Attorney Armas continues to request distribution directly to the heirs; however, no authority is provided.

Examiner notes also that Article Fifth of the will does not appear to distribute directly to the heirs as requested; rather, it appears to create a testamentary trust based on the 2004 trust.

3. Proposed order does not appear to include distribution of the residue. Need revised order based on clarification of the above noted issues and the Court's order thereon.

DOD: 10-8-13		PUBLIC ADMINISTRATOR , Successor Administrator, is Petitioner.	NEEDS/PROBLEMS/ COMMENTS:
		Account period: 8-20-14 through 11-7-14 Accounting: \$250,917.40 Beginning POH: \$237,605.63 Ending POH: \$194,487.26 (cash)	Note: Minute Order 3-11-15 provides, in pertinent part, for certain preliminary distributions, and that Ms. Kruthers will file an amendment to the petition regarding the distribution and submit an order re preliminary distribution.
Cont. from 031115			
<input type="checkbox"/>	Aff.Sub.Wit.	Surcharge (Former Administrator): \$39,090.91 Petitioner states the former administrator misappropriated \$39,090.91 and should be surcharged that amount. This amount is the difference between the cash listed on the I&A and what the Public Administrator was able to marshal.	Order Allowing Preliminary Distributions was filed 3-16-15.
<input checked="" type="checkbox"/>	Verified		
<input checked="" type="checkbox"/>	Inventory	Public Administrator (Statutory): \$8,018.35	Update: Mr. Bagdasarian, attorney for Former Administrator Nancy Hamilton, filed a Second Declaration on 4-2-15 requesting credit against her surcharge.
<input checked="" type="checkbox"/>	PTC		
<input checked="" type="checkbox"/>	Not.Cred.	Attorneys (Statutory): \$8,018.35 Petitioner states the Public Administrator's attorney and Gary Bagdasarian, attorney for the former Administrator, have agreed to share statutory compensation as follows: Gary Bagdasarian: \$6,018.35 County Counsel: \$2,000.00	As of 4-9-15, nothing further has been filed by the Public Administrator.
<input checked="" type="checkbox"/>	Notice of Hrg		
<input checked="" type="checkbox"/>	Aff.Mail	Public Administrator (Extraordinary): \$1,248.00 (\$1,000.00 for the sale of the real property, per local rule, plus \$248.00 for preparation of tax returns)	The following issues remain noted for reference:
<input type="checkbox"/>	Aff.Pub.		
<input type="checkbox"/>	Sp.Ntc.	County Counsel (Extraordinary): \$1,170.00 (for 7.8 attorney hours @ \$150/hr)	SEE ADDITIONAL PAGES
<input type="checkbox"/>	Pers.Serv.		
<input type="checkbox"/>	Conf. Screen	Gary Bagdasarian (Extraordinary): \$4,372.50 (per declaration, discounted from \$8,745.00, for 31.80 hours @ \$275/hr in connection with the sale of the real property)	Reviewed by: skc
<input type="checkbox"/>	Letters		
<input type="checkbox"/>	Duties/Supp	Costs: \$1002.00 (Attorney Bagdasarian, for filing, publication, certified copies, appraisal)	Reviewed on: 4-9-15
<input type="checkbox"/>	Objections		
<input type="checkbox"/>	Video Receipt	Bond fee: \$156.84	Updates:
<input type="checkbox"/>	CI Report		
<input type="checkbox"/>	9202	Costs: \$537.00 (\$435.00 filing, plus \$102.00 processing)	Recommendation:
<input checked="" type="checkbox"/>	Order		
<input type="checkbox"/>	Aff. Posting	Closing: \$10,000.00 (for any possible outstanding taxes)	File 7 - Morris
<input type="checkbox"/>	Status Rpt		
<input type="checkbox"/>	UCCJEA	Distribution pursuant to intestate succession and assignments: (See #1 and #2) David Morris: \$33,019.72 Diane Wray: \$33,019.71 Nancy Hamilton: \$27,928.79 Inheritance Funding Company (Assignee): \$68,000.00	
<input type="checkbox"/>	Citation		
<input checked="" type="checkbox"/>	FTB Notice		

NEEDS/PROBLEMS/COMMENTS:

1. Petitioner calculates distribution from \$161,968.22, which is the POH \$194,487.26 less \$32,519.04 for the requested fees and costs. However, Examiner calculates the total of the requested fees and costs to be \$34,523.04 (a \$2,004.00 difference), which leaves \$159,964.22 for distribution. Need clarification.
2. Petitioner's calculation for payback of the two assignment loans for the two beneficiaries is incorrect. The two beneficiaries' assignments are for different loan amounts, and contain different repayment terms, as follows:

Per Assignment filed 6-11-14, David Morris borrowed \$15,000 in exchange for a promise to assign \$25,200 from his share. However, the agreement contains a provision that if the loan is paid back within 12 months, the **payoff would be reduced to \$22,400.00**.

Per Assignment filed 11-5-14, Diane Rogers borrowed \$5,000.00 in exchange for a promise to assign \$8,800.00 from her share. However, the agreement contains a provision that if the loan is paid back within 6 months, the **payoff would be reduced to \$7,800.00**.

Therefore, need amended petition reflecting corrected distribution, pursuant to #1 and #2 above.

3. The petition does not address whether notice was required pursuant to Probate Code §9202(b) (Victim Comp).
4. Petitioner states the whereabouts of Former Administrator Nancy Hamilton are unknown; therefore, Notice of Hearing was not given to her. The Court may require a declaration of due diligence.
5. Pursuant to Probate Code §10953, the Court may compel the attorney for the absconded personal representative to file an account. If required, the Court may set a status hearing for the filing of the account.

DOD: Not provided		CHARLOTTE A. YOUNG , Conservator without bond, is Petitioner.	NEEDS/PROBLEMS/COMMENTS:
		Account period: 5-12-13 through 6-30-14	1. Need Notice of Hearing. 2. Need proof of service of Notice of Hearing at least 15 days prior to the hearing per Probate Code §§ 1460, 1461.5 on: - Office of Veterans Administration 3. There are numerous bank and ATM charges. The Court may require clarification. 4. Need order.
Cont from 010615, 030315		Accounting: \$ 23,376.81	
		Beginning POH: \$ 2.14	
		Ending POH: \$ 748.32	
<input type="checkbox"/>	Aff.Sub.Wit.		
<input checked="" type="checkbox"/>	Verified	Conservator: \$750.00 (\$50/month)	
<input type="checkbox"/>	Inventory	Petitioner requests an order:	
<input type="checkbox"/>	PTC	1. For settlement and allowance of this account and report and approval and confirmation of the acts of petitioner as conservator;	
<input type="checkbox"/>	Not.Cred.	2. For \$750 as compensation to the conservator for her services to the Conservatee during the period of this account;	
<input type="checkbox"/>	Notice of Hrg	3. For such other orders as the Court deems proper.	
<input type="checkbox"/>	Aff.Mail		
<input type="checkbox"/>	Aff.Pub.		
<input type="checkbox"/>	Sp.Ntc.		
<input type="checkbox"/>	Pers.Serv.		
<input type="checkbox"/>	Conf. Screen		
<input type="checkbox"/>	Letters		
<input type="checkbox"/>	Duties/Supp		
<input type="checkbox"/>	Objections		
<input type="checkbox"/>	Video Receipt		
<input type="checkbox"/>	CI Report		
<input type="checkbox"/>	2620(c)		
<input type="checkbox"/>	Order		
<input type="checkbox"/>	Aff. Posting		
<input type="checkbox"/>	Status Rpt		
<input type="checkbox"/>	UCCJEA		
<input type="checkbox"/>	Citation		
<input type="checkbox"/>	FTB Notice		
			Reviewed by: skc
			Reviewed on: 4-9-15
			Updates:
			Recommendation:
			File 22 - Hopkins

Petition for Appointment of Temporary Conservatorship of the Person and Estate

			See petition for details.	NEEDS/PROBLEMS/COMMENTS:
				Court Investigator advised rights on 3/30/15
				Continued from 4/7/15. Petitioner has now filed consents of family members and proof of service on the proposed Conservatee, as well as a declaration with attachments including bills and a statement regarding selling her mother's home.
				1. The Court may also require notice to the Fresno County Public Guardian and County Counsel in connection with separate proceedings involving this proposed Conservatee.
				2. The Court may require bond of \$38,288.80, which includes the Proposed Conservatee's income and the check for \$27,200.00, plus an amount for recovery pursuant to Probate Code §2320(c)(4) and Cal. Rule of Court 7.207, or may require funds blocked pending further consideration.
				Reviewed by: skc
				Reviewed on: 4/9/15
				Updates:
				Recommendation:
				File 29 – Conde